

Sales and Use Taxes

TABLE 19 – STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2000-01

Type of business	Taxable transactions ^a			Number of permits on June 30, 2001 ^b
	Amount (In thousands)	Percent of total	Percent change from year to year	
1	2	3	4	5
Retail Stores				
Women's apparel	\$3,842,030	.86%	7.5%	10,112
Men's apparel	1,118,420	.25	-16.5	3,435
Family apparel	6,113,414	1.37	19.4	13,316
Shoes	2,211,376	.49	7.7	4,713
Apparel stores group	13,285,240	2.97	9.9	31,576
General merchandise stores	41,322,563	9.23	6.3	7,885
Drug stores ^c	5,468,398	1.22	5.2	4,375
General merchandise group	46,790,961	10.46	6.1	12,260
Gifts, art goods, and novelties	1,820,696	.41	4.1	11,530
Sporting goods	3,364,871	.75	5.0	6,341
Florists	990,772	.22	3.4	5,338
Photographic equipment and supplies	474,104	.11	-2.1	954
Musical instruments	1,694,700	.38	-2.9	3,249
Stationery and books	4,275,873	.96	5.4	8,636
Jewelry	2,130,828	.48	4.2	8,701
Office, store, and school supplies	16,034,887	3.58	6.0	15,741
Other specialties	15,098,964	3.37	5.6	104,776
Specialty stores group	45,885,695	10.25	5.1	165,266
Food stores selling all types of liquor ^c	12,308,306	2.75	2.3	5,643
All other food stores ^c	6,363,711	1.42	8.0	18,680
Food stores group	18,672,017	4.17	4.2	24,323
Eating places: no alcoholic beverages	16,041,054	3.58	7.5	46,096
Eating places: beer and wine	9,207,738	2.06	6.9	19,249
Eating and drinking: all types of liquor	11,194,394	2.50	7.5	10,805
Eating and drinking group	36,443,186	8.14	7.3	76,150
Household and home furnishings	9,384,002	2.10	9.2	23,273
Household appliance dealers	4,189,933	.94	-1.1	3,672
Household group	13,573,935	3.03	5.8	26,945
Lumber and building materials	16,564,342	3.70	10.6	3,997
Hardware stores	2,842,067	.64	3.8	2,198
Plumbing and electrical supplies	3,102,740	.69	16.5	1,798
Paint, glass, and wallpaper	970,937	.22	1.4	1,593
Building material group	23,480,086	5.25	10.1	9,586
New motor vehicle dealers	47,532,183	10.62	8.8	2,586
Used motor vehicle dealers	5,463,748	1.22	5.9	7,566
Automotive supplies and parts	4,824,216	1.08	4.3	12,860
Service stations	26,406,889	5.90	17.2	9,076
Automotive group	84,227,036	18.82	10.8	32,088
Packaged liquor stores	2,111,029	.47	4.4	4,843
Second-hand merchandise	526,182	.12	0.7	7,163
Farm implement dealers	2,285,205	.51	-1.9	1,272
Farm and garden supply stores	2,051,591	.46	0.6	3,711
Fuel and ice dealers	564,382	.13	25.2	723
Mobile homes, trailers, and campers	952,804	.21	2.6	812
Boat, motorcycle, and plane dealers	2,311,302	.52	12.5	2,384
All other retail stores group	10,802,495	2.41	4.4	20,908
Retail Stores Totals	\$293,160,651	65.51%	7.7%	399,102
Business and Personal Services	22,532,110	5.04	5.8	102,798
All Other Outlets	131,784,002	29.45	3.9	467,679
Totals All Outlets	\$447,476,763	100.00%	6.5%	969,579
HISTORICAL DATA				
Comparable data for all outlets				
1999-00	\$420,351,635	—	12.7%	958,917
1998-99	372,994,015	—	6.5	957,152
1997-98	350,171,458	—	6.5	954,088
1996-97	328,788,206	—	5.3	965,223

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 12, 2000, through August 13, 2001.

b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.